

# **EXHIBIT 23**

Message

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**From:** Spaulding, Eileen L. [Eileen.Spaulding@covidien.com]  
**Sent:** 5/7/2013 7:06:51 PM  
**To:** heather.r.white@usdoj.gov  
**CC:** Harper, Karen [Karen.Harper@Covidien.com]; Tetzlaff, Gail S [Gail.Tetzlaff@Covidien.com]; Buist, Jennifer M [Jennifer.Buist@covidien.com]  
**Subject:** Mallinckrodt Suspicious Orders

Dear Ms. White,

Attached are orders Mallinckrodt has received within the last business day that we are reporting to the Drug Enforcement Administration as suspicious orders pursuant to 21 CFR 1301.74(b). These orders are on hold and will not be shipped unless, and until, Mallinckrodt's Controlled Substances Compliance Group completes its independent analysis of these suspicious orders and determines that the orders are not likely to be diverted into other than legitimate medical, scientific and industrial channels.

If you have any questions or concerns regarding this report, please contact Don Lohman at 314-654-3927.

Best regards,

Eileen L. Spaulding  
Sr. Controlled Substance Compliance Coordinator  
Covidien/Mallinckrodt Dosage Group  
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